

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 12/11/2013.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Real Property Taxes	\$5,183.61	N/A	Not recorded	Calaveras County Assessor, 891 Mountain Ranch Road, San Andreas, CA 95249	11/21/2013
Utility Assessment	\$14,945.85	N/A	7/15/2010 Calaveras County Recorder	Calaveras County Water District, 423 e. St. Charles St., PO Box 608, San Andreas, CA 95249	12/02/2013
Notice of Federal Tax Lien	\$11,091.81 45,899.21 54,392.98 30,179.37 23,894.34 18,282.51	2/8/2010 02/08/2010 02/08/2010 02/08/2010 02/08/2010 02/08/2010	10/05/2010 Calaveras County Recorder	Internal Revenue Service,	12/03/2013
Notice of Federal Tax Lien	\$11,091.81 45,899.21 54,392.98	02/08/2010 06/06/2011 02/08/2010 06/06/2011 02/08/2010 06/06/2011	04/29/2013 Calaveras County Recorder	Internal Revenue Service	12/03/2013
State Tax Lien	\$84.62	10/29/2011	12/26/2012 Calaveras County Recorder	State of California, Franchise Tax Board, Collection Advisory Team MS A-340, PO Box 2952, Sacramento, CA 95812-2952	04/22/2013
Notice of Federal Tax Lien	\$39,759.83	05/21/2012	6/27/2012 Calaveras County Recorder	Internal Revenue Service,	12/03/2013
State Tax Lien	\$32,992.76	06/04/2012	12/26/2012 Calaveras County Recorder	State of California, Franchise Tax Board, Collection Advisory Team MS A-340, PO Box 2952, Sacramento, CA 95812	04/22/2013

Name	HALLIE LIPSCOMB	Signature	Date 12/03/2013
Title	PROP. APPRAISAL LIQ SPECIALIST		